

Instructions for the TC-61 Return and Schedules

Forms TC-61, TC-61 Schedule PS (Point of Sale) and TC-61 Schedule PD (Point of Delivery) replace forms TC-71, TC-71M, TC-71R, TC-71S, TC-71V, and TC-71 Schedules A, B/D and C for filing periods beginning on or after July 1, 2004. Forms in the TC-61 series should not be used for sales tax periods prior to July 2004. The appropriate TC-71 forms and schedules should be used for late-filed returns and/or amended returns for periods prior to July 2004. These forms can be found online at tax.utah.gov/forms.

All sales tax filers will receive the TC-61, TC-61 Schedule PS, and TC-61 Schedule PD regardless of filing frequency or number of outlets. Receiving these schedules is **not** necessarily an indication that a seller is required to file the schedules.

Filers with a single fixed place of business in Utah who do not: (1) make deliveries in-state or from out-of-state; (2) have direct mail or direct pay transactions; (3) have non-fixed places of business in Utah, or (4) have sales exempt from resort tax should complete and return **only** the TC-61. All other sales tax filers must complete and return the TC-61, along with TC-61 Schedule PS and TC-61 Schedule PD. **For more details on schedule filing requirements, see "Who Must File" in the section titled "Instructions for TC-61 Schedule PS and TC-61 Schedule PD".**

TC-61 Line Instructions

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| <p>Line 1 Enter your total sales of all goods and services in Utah. Do not include sales tax collected as part of total sales on this line. See Utah Code §59-12-103 for a detailed description of total sales.</p> <p>Line 2 Enter the total amount of exempt sales included in line 1. Do not show details of exempt sales on this form. You are, however, required to maintain a detailed record of all exempt sales claimed. See Utah Code §59-12-104, or Tax Commission Publication 25 for detailed information on exemptions.</p> <p>Line 4 Enter the amount paid for items purchased tax free and used by you (e.g. office supplies, special office or shop equipment, or computer hardware and software that you are not reselling). Report the total taxable amount on this line.</p> <p>Line 6 Enter any adjustments for sales or purchases reported in previous periods such as bad debts, returned goods, cash discounts allowed, or excess tax collected. All adjustments should be converted to a taxable amount and entered here. Attach a schedule explaining each adjustment. See administrative Rule R865-19S-20.</p> <p>Line 7 Enter the net taxable sales and purchases, as calculated. This amount must equal TC-61 Schedule PS line E, and TC-61 Schedule PD Total Net Taxable Sales and Purchases, if these schedules are required.</p> <p>Line 8 Enter total tax on either 8a or 8b—NOT both. It is very important you use the correct line.</p> <p>Line 8a Report total tax on this line if you are not required to file TC-61 Schedule PS or TC-61 Schedule PD as explained in the next section "Instructions for TC-61 Schedule PS and TC-61 Schedule PD, Who Must File."</p> | <p>To calculate total tax due, multiply the amount on line 7 by the tax rate for your fixed place of business. To find the appropriate tax rate for your business location, go online to tax.utah.gov/sales/rates.html.</p> <p>Line 8b If you are not eligible to use line 8a, you must enter the total tax due as calculated on TC-61 Schedule PD.</p> <p>Line 9 Determine any credit to which you are entitled for sales of electricity, heat, gas, coal, fuel oil, and other fuels sold for residential use by multiplying the amount of these sales included on line 7 by .0275. Only retailers making sales of fuel for residential use may compute this credit.</p> <p>Line 11 Monthly filers: Compute the seller discount by multiplying total state and local taxes due on line 10 by 1.31% (.0131). Only sellers that collect and remit sales taxes on a monthly basis qualify for the seller discount. The Tax Commission must authorize a monthly filing status. If you collect and remit sales taxes on a quarterly or annual basis, you are not eligible for seller discount.</p> <p>Line 13 This line is to be used ONLY by manufacturing companies in Utah (Standard Industrial Classification (SIC) Codes 2000 through 3999, or scrap recyclers) and semiconductor manufacturers that purchase fabricating or processing materials. The amount to be shown is the total amount of qualifying purchases and leases of machinery and equipment, normal operating replacements, and semi-conductor fabricating or processing materials.</p> <p>Sellers or purchasers failing to report the amount requested on line 13 shall be penalized the lesser of \$1,000 or 10 percent of the sales and use tax that would have been imposed if the exemption had not applied.</p> |
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Instructions for TC-61 Schedule PS and TC-61 Schedule PD

Who Must File

Complete **both** of these schedules if you:

- have a single fixed place of business in Utah and make deliveries.
- have more than one fixed place of business in Utah.
- have non-fixed place(s) of business in Utah and sell tangible personal property which you deliver yourself to customers in Utah.
- sell goods or services shipped directly to Utah consumers from out-of-state.
- have sales that are exempt from resort tax.
- are a direct mail seller or purchaser.
- are a direct pay permit holder.
- are a utility or telecommunications company.
- are a vending machine operator.
- are a leasing company.
- are a construction contractor or entity that stores, uses or consumes tangible personal property at various places in Utah other than a fixed place of business.
- are a multi-level marketing company with a signed agreement.
- are a purchaser using a Multiple Points of Use (MPU) Exemption Form.
- Perform taxable services at customer locations.

Important Notes:

1. The net taxable sales and purchases amounts entered in column 3 of the TC-61 Schedule PS for each outlet and the TC-61 Schedule PD for each jurisdiction should be computed as follows: Total Sales minus exemptions, plus goods purchased tax free and used by you, plus or minus adjustments.
2. On the TC-61, the amounts entered on line 2 (exempt sales) should be the total of the individual exempt amounts included in the calculations of net taxable sales and purchases in column 3 of the TC-61 Schedule PS and TC-61 Schedule PD. The same applies to line 4 (goods purchased tax free and used by you) and line 6 (adjustments).
3. Make sure you enter your business name and account number in the header section on both sides of Schedule PD.

TC-61 Schedule PS Column Instructions

Section A: Sales and purchases from fixed places of business in Utah

- Column 1 Column 1 is preprinted with your fixed place(s) of business or delivery outlets as listed in the Tax Commission's files. Report immediately any changes in this information. If you have additional or new locations in Utah, list them here. Please be sure to include complete address information.
- Column 2 Column 2 is preprinted with the Tax Commission's designated outlet code and corresponding county/city code and requires no entry by you.
- Column 3 Report **net taxable sales and purchases** for each location listed. If you added any new locations in column 1, report amounts here. Total all net taxable sales and purchases and enter amount on line A.

Section B: Sales in Utah from a non-fixed business location and/or delivered from out-of-state inventory by companies with Utah nexus. (See Pub 37 for information on nexus)

- Column 1 Column 1 is preprinted with county name and requires no entry by you.
- Column 2 Column 2 is preprinted with the county/city code and requires no entry by you.
- Column 3 Report **net taxable sales and purchases** made in each county from non-fixed places of business and/or delivered from out-of-state inventory if you are a company with nexus in Utah.

Line C

- Column 3 Report net sales into Utah delivered from out-of-state, if you are a non-nexus company.

Line D

- Column 3 Report net direct mail, direct pay, or MPU transaction amounts.

Line E

- Column 3 Total the amounts listed in A-D and enter here. Verify that this amount equals the total net taxable sales and purchases reported on TC-61 line 7 and on TC-61 Schedule PD.

TC-61 Schedule PD Column Instructions

Part 1: All sales except those in Part 2

This part is for reporting the delivery location of the sales listed in the various sections of TC-61 Schedule PS. If you have sales from fixed outlets, and do not make deliveries, the amounts reported in Section A on the TC-61 Schedule PS are reported at the outlets' county/city codes. If you have multiple outlets within a given county/city code, the total sales from all applicable outlets are combined in that one jurisdiction. Deliveries from fixed locations (Section A) and sales listed in section B and on lines C and D are reported in the delivery location's county/city code.

Part 1 is for all sales and purchases except those exempt from resort tax, which are reported in Part 2 (see Part 2 for list of resort tax-exempt items). Sales should be reported in either Part 1 or Part 2, but **not** both.

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| Column 1 | Column 1 is preprinted with delivery jurisdictions and requires no entry by you. Not all cities in Utah are listed. Only those cities with a rate that differs from their respective county rate are listed separately. If the city is not shown, enter total sales on the line for the county in which the city is located |
| Column 2 | Column 2 is preprinted with the county/city code and requires no entry by you. |

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| Column 3 | Enter in column 3 the net amount subject to sales and use tax for each jurisdiction shown in column 1. Add amounts in column 3 and enter in the Part 1 Totals box. |
| Column 4 | The figure preprinted in column 4 is the combined tax rate applicable to the jurisdiction shown in column 1 and requires no entry by you. |
| Column 5 | Enter the tax due in column 5. Calculate the tax by multiplying each amount in column 3 by the tax rate printed in column 4. Add all of the amounts in column 5 and enter in the Part 1 Totals box. |

Part 2: Sales Exempt from Resort Tax

Sales of motor vehicles, aircraft, watercraft, manufactured homes, modular homes, and mobile homes are exempt from resort tax. Sales of these items in resort communities should be reported in this part of the TC-61 Schedule PD, since the combined tax rate in column 4 of this section does not contain the resort tax rate. Column instructions for this section are the same as indicated above in Part 1.

Add the amounts in columns 3 and 5 and enter in the Part 2 Totals boxes. Add the totals for column 3 and for column 5 from Part 1 and Part 2 and enter into the TC-61 Schedule PD Totals boxes. Carry the Total Sales and Use Tax amount to line 8b on form TC-61. Also, verify that the Total Net Taxable Sales and Purchases amount equals the amount reported on TC-61 line 7 and line E on the TC-61 Schedule PS.

General Instructions

To amend a previously filed return, check the "Amended Return" box on the TC-61 and enter the period being amended in the "Tax Period" box. Amended returns should be filed with corrected amounts, not net amounts. Calculate any refund or balance due by subtracting the original payment from the corrected tax due. Submit payment of the balance due, or attach a letter requesting a refund of the overpayment. Failure to pay all additional tax and interest with the amended return will result in late payment penalty charges.

Note: Amended returns for periods beginning prior to July 2004 should be filed using the TC-71 series of returns. For periods beginning on or after July 1, 2004, you must use the TC-61 return.

If you are filing electronically or using substitute forms and no longer wish to receive paper returns, please check the "Stop Receiving Paper Forms" box. Checking this box does not relieve you of the obligation to file and pay sales and use tax.

Substitute forms must meet all specifications and be approved by the Tax Commission prior to use. Refer to Publication 99, Guidelines for Using Substitute and Copied Tax Forms.

Contact the Tax Commission if address information is incorrect or if ownership changes. If your business was discontinued, a new business started or if there was a change of ownership, attach a statement of explanation giving the specific dates and details of the changes.

If you need additional information or access to online services, forms or publications, visit the Tax Commission's home page at tax.utah.gov. You may also write to or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City UT 84134-0400, or telephone (801) 297-2200 or 1-800-662-4335 if outside the Salt Lake City area. Questions can be e-mailed to taxmaster@utah.gov.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.

Sales and use taxes collected by a seller shall be held in trust for the benefit of the state and for payment to the Tax Commission in the manner and at the time provided for in Utah Code §59-12.